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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

MICHAEL L. WILLIAMS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

IN RE:) CASE NO. 98-01647-R
WINCO, CORP.) Chapter 7
d/b/a FIDELITY MERCHANT CAPITAL CORP.)
d/b/a EDUCATIONAL AG WIRELESS CO-OP, INC.)
d/b/a BJORKLUND CORP.)
d/b/a THE TOMA KOURI CORPORATION)
D. HEUBSCH CORP.) CASE NO. 98-03493-R
LINCOLN DISTRIBUTING) CASE NO. 98-03494-R
WINCOM CORP.) CASE No. 98-02066-R
Debtor.) SUBSTANTIVELY CONSOLIDATED
PATRICK J. MALLOY III, TRUSTEE,)
Plaintiff,)
vs.) Adv. No. 01-0180-R
CEFEO INVESTMENTS LTD.; ROBERT ETOLL;)
JOSEPH QUARTELL; DR. GLORIA ENGEL;)
STEVEN KELLEY; MARY KELLEY; ALVIN SEYSTER;)
JOLLY ANN SEYSTER; DON MOUNTER; LAURA)
MOUNTER; RAY JESSUP; NORMAN JESSUP;)
MIKE BOULWARE; RENE BOULWARE; GREGG ROMNEY;)
JANET ROMNEY; JOAN RYTTER; KATHY EMERICK;)
RON LOEWEN; JAMIE LOEWEN; TIM SEYSTER;)
CINDY SEYSTER; FARZAN FARIVAR; CHERI)
FARIVAR; DENNIS R. ALLISON; KIDDER-ALLISON)
CAPITAL INVESTMENTS, a partnership;)
SKI RUN MARINA, INC.; and MONROE PHILLIPS,)
Defendants.)

DEFAULT JUDGMENT
JANET ROMNEY (J.ROMNEY)

THIS MATTER having come on for consideration this 7 day
of March, 2002, upon Plaintiff/Trustee's Motion for Default
Judgment against J.ROMNEY, the Court finds as follows:

1) That on the 2nd day of April, 2001, Malloy instituted
this adversary proceeding against J.ROMNEY seeking to avoid

Recipient Shall Promptly Notice
Proper Parties and File Certificate of
Service Reflecting Such Notice.

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J.ROMEY's lien against any and all real estate owned by the estate in the State of California, pursuant to 11 U.S.C. 549. In addition, Malloy seeks a determination that the tax lien of the United States of America ex rel (IRS) in and to all proceeds derived from the sale of the estate's interest in Sylmar and Pismo Beach, California totaling \$176,453.92 is prior and superior to the interest of J.ROMEY.

2) That proper and timely service of the Complaint and Summons was made upon J.ROMEY on the 3rd day of April, 2001, as evidenced by the certificate of service filed herein on the 7th day of August, 2001. That J.ROMEY has failed to answer or otherwise plead.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED that the Plaintiff/Trustee is hereby granted a Default Judgment against J.ROMEY avoiding any and all liens of J.ROMEY in and to any and all real estate owned by this estate wherever located in the State of California.

IT IS FURTHER ORDERED that the interest of the (IRS) in and to all proceeds derived from the sale of the estate's interest in real estate located in Sylmar and Pismo Beach, California, totaling \$176,453.92 is prior and superior to the interest of J.ROMEY.

DATED this 7 day of March, 2002.


UNITED STATES BANKRUPTCY JUDGE

Submitted by:
Patrick J. Malloy III
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ATTORNEYS FOR PLAINTIFF,
Patrick J. Malloy III, Trustee